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[10191/3818]
REPLY UNDER 37 C.F.R. § 1.116
EXPEDITED PROCEDURE
GROUP ART UNIT 2862

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) : Henrik SIEGLE et al.
Serial No. : 10/519,968
Filed : December 30, 2004
For : MAGNETORESISTIVE LAYER SYSTEM AND SENSOR
ELEMENT HAVING THIS LAYER SYSTEM
Examiner : Bot Ledynh
Art Unit : 2862
Confirmation No. : 7322

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
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I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450 on:

Date:

May 11 2007

Signature:

[Handwritten Signature]

TRANSMITTAL FOR REPLY UNDER 37 C.F.R. § 1.116

S I R:

Transmitted herewith for filing in the above-identified patent application is a Response to the Final Office Action dated March 12, 2007. A two-month period for reply expires on May 14, 2007 (May 12, 2007 falls on a Saturday).

While no fees are believed to be due, the Commissioner is authorized, as appropriate and/or necessary, to charge any fees (including any Rule 136(a) extension fees) or credit any overpayment to Deposit Account No. **11-0600**. A duplicate copy of this transmittal letter is enclosed for that purpose.

Respectfully submitted,

Date:

May 11, 2007

By:

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